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**STATE BOARD OF EQUALIZATION**

October 9, 1950

You have inquired whether we regard the operation of a hotel by the \_\_\_\_\_ as a part of its common carrier activity, within the meaning of Section 6385 of the Sales and use Tax Law.

You are advised that we do not regard property sold to the \_\_\_\_\_ for use in the operation of a hotel as sold to it for use in the conduct of its business as a common carrier within the meaning of said Section 6385. Accordingly, the sale of the property to the \_\_\_\_\_ or such use is not exempt from the tax under said section.

From the information furnished we are unable to determine whether or not the transactions referred to are exempt as sales in intrastate commerce. We suggest, therefore, that you furnish us with more complete details as to the manner in which shipment is made, the types of shipping documents used, and the payment of transportation charges to enable us to advise you further.